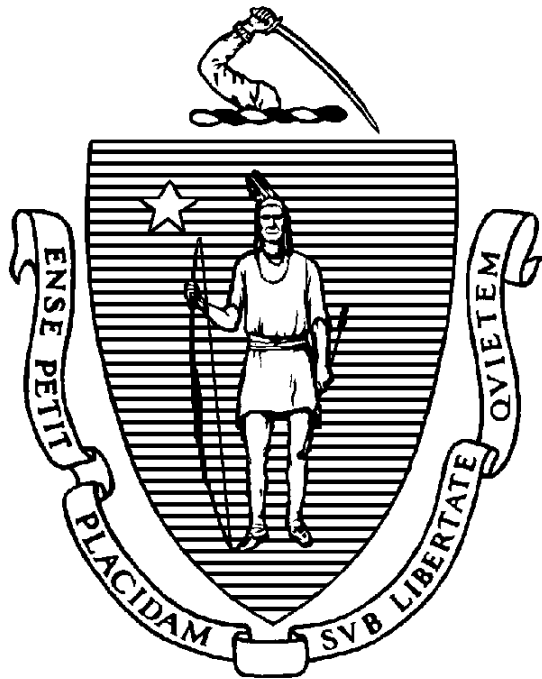


# UFR

## UFR PROGRAM COMPONENT AND TITLE DESCRIPTIONS



## UNDER 808 CMR 1.00

Commonwealth of Massachusetts  
Executive Office for Administration & Finance  
Operational Services Division  
Fiscal Year 2001

## **BASIC CONCEPTS**

### **PROGRAM REQUIREMENTS**

The terms of the contract program budget govern the selection of the proper program components and titles to be used in the UFR. For example, if the contract program budget indicates that the program is to employ a "Social Worker-LICSW," UFR Title number 124 in category number 1 Direct Care/Program Staff, this position must also be disclosed in the UFR using the same UFR component and title. The program specifications included in the proposal furnished in response to the Request for Proposal (RFP) that was negotiated and incorporated into the contract with the purchasing department must be consistent with the definitions and specifications contained in this document. The UFR title number for a LSW (UFR Title number 126) should be disclosed if a LSW is currently employed in the program rather than the LICSW that was included in the negotiated contract. In most cases it is expected that budgeted and negotiated position should be the same as those disclosed in the UFR.

### **CREDENTIALS**

Direct care/program staff components are defined, in part, in terms of required credentials. It is not relevant to the proper classification of a position that a staff member who currently fills the position possesses a particular credential, unless the RFR or contract requires the credential for that position.

### **FUNCTION vs. TITLE**

Direct care/program staff components are determined by their program function. For example, a licensed physician should be classified as a "Physician" only if the physician provides medical care as outlined in the component definition. If a physician performs the functions of a "Program Director", then that component should be used.

**It is the functional definition, not the title, which governs the definition of a particular component and UFR Title.** A program's "Residence Director", for example, may be classified as a Program Manager, Program Director, Assistant Program Director, or Supervisor, depending upon the actual functions performed and the scope of responsibility involved. Yet the fact that the titles used in this document coincide with titles customarily used by program staff does not settle the question of proper classification. Again, this document's definitions govern. A particular program position is classified as a "Case Worker/Manager", rather than as a "Counselor", if the required credentials and responsibilities coincide more closely with the definition of "Case Worker".

This document is formatted to establish a hierarchical schedule for the components, e.g. the Program Director would report to the Program Manager,

and a Direct Care/ Program Staff I would report to a Direct Care/ Program Staff Supervisor.

All direct care or program staff positions which are not specifically defined in this document, such as American Sign Language interpreter, phlebotomist, instructor, resource librarian, medical technician, health education specialist, work procurement specialist, certified occupational therapy assistant, etc., should be classified as "Direct Care/Program Staff I, II or III," as appropriate.

## **CATEGORY 1: DIRECT CARE / PROGRAM STAFF**

Category 1 includes direct care staff/program staff required to provide direct care or deliver other primary program services. (Components 101-151)

### **101 Program Function Manager**

An individual who has overall responsibility for the management, oversight and coordination of a programmatic functional area within or across programs as in the case of "Medical Director", "Residence Director", "Clinical Director", "Education Director", etc. (Compensation for individuals whose primary responsibilities are administrative and cut across several programs should be classified under 410 - "Agency and Program Administration and Support" component.)

### **102 Program Director**

An individual who has overall responsibility for the daily operation of one or more individual programs.

### **103 Assistant Program Director**

An individual, who reports directly to the Program Director, acts for the Program Director in his/her absence and functions as an advisor/assistant to the Program Director.

### **104 Supervising Professional**

A credentialed professional (Physician, Psychiatrist, Social Worker, Nurse, etc.) whose primary responsibility is the supervision of fellow credentialed professionals in the daily performance of their programmatic functions. A professional whose duties chiefly entail supervision of nonprofessionals or paraprofessionals should be classified under 133 - Direct Care/ Program Staff Supervisor. Supervisors assigned to this component may also provide incidental direct client care.

### **105 Physician**

A Board of Registration in Medicine-licensed or Board-eligible physician (including all medical specialties, e.g., dentist, podiatrist except psychiatry Component 121) with either a MD or DO degree whose primary responsibility is delivery or supervision of health/medical care to program participants.

### **106 Physician's Assistant**

An individual registered as a physician's assistant by the Department of Public Health and functioning in that capacity.

### **107 Registered Nurse - Master's, Nurse Psychiatric Mental Health Specialist, Nurse Practitioner, and Nurse - Midwife.**

An individual who possesses a Master's degree in nursing and/or is registered by the Board of Registration in Nursing as a registered nurse and is practicing in an expanded role and functioning in any of the above capacities.

**108 Registered Nurse**

An individual who is licensed as a registered nurse by the Board of Registration in Nursing (both BSNs and others), does not possess a Master's degree and is engaged in nursing duties.

**109 Licensed Practical Nurse**

A person licensed as a practical nurse by the Board of Registration in Nursing and engaged in nursing duties.

**110 Pharmacist**

A person licensed by the Board of Registration in Pharmacy and functioning as a pharmacist.

**111 Occupational Therapist**

An individual registered as an occupational therapist by the Board of Registration in Allied Health Professionals and who provides occupational therapy.

**112 Physical Therapist**

A person registered as a physical therapist by the Board of Registration in Allied Health Professionals and who provides physical therapy.

**113 Speech/Language Pathologist, Audiologist**

An individual registered as a Speech/Language Pathologist or as an Audiologist by the Board of Registration in Speech/ Language Pathology and Audiology and who provides speech and hearing therapy.

**114 Dietitian/Nutritionist**

An individual registered as a dietitian by the Commission on Dietetic Registration of the American Dietetic Association and providing nutritional counseling, education, supervision of meal/menu preparation, or an individual with a Bachelor's or Master's degree in nutrition who provides nutritional counseling, education, supervision of meal/menu preparation.

**115 Special Education Teacher**

A teacher certified in special education by the Massachusetts Department of Education and working in that capacity.

**116 Teacher**

A teacher holding teacher certification by the Massachusetts Department of Education in an area other than special education and working in that capacity.

**117 Day Care Director**

An individual certified by the Office for Children as a Day Care Director and functioning in that capacity.

**118 Day Care Lead Teacher**

An individual certified by the Office for Children as a Day Care Lead Teacher and functioning in that capacity.

**119 Day Care Teacher**

An individual certified by the Office for Children as a Day Care Teacher and functioning in that capacity.

**120 Day Care Assistant Teacher/Aide**

An individual certified by the Office for Children as a Day Care Assistant Teacher/Aide and functioning in that capacity.

**121 Psychiatrist**

An individual licensed to practice medicine, certified or eligible for certification by the American Board of Psychiatry and primarily involved in rendering or directing psychiatric care.

**122 Psychologist - Doctorate**

An individual holding a doctoral degree in psychology (including behavioral psychologists and neuropsychologists), or a closely related field, registered as a psychologist by the Board of Registration of Psychologists and primarily engaged in providing diagnostic evaluations, psychological counseling/therapy or development and implementation of behavioral treatment plans.

**123 Psychologist - Master's**

An individual holding a Master's degree in psychology (including behavioral psychologists) or a closely related field and primarily engaged in providing diagnostic evaluations, psychological counseling or development and implementation of behavioral treatment plans.

**124 Social Worker - LICSW**

An individual registered as a Licensed Independent Clinical Social Worker by the Board of Registration of Social Workers and primarily engaged in providing diagnostic evaluations, psychological counseling/therapy or development and implementation of behavioral treatment plans.

**125 Social Worker - LCSW**

An individual registered as a Licensed Certified Social Worker by the Board of Registration of Social Workers and providing social work services.

**126 Social Worker - LSW**

An individual registered as a Licensed Social Worker by the Board of Registration of Social Workers and providing social work services (including casework/counseling).

**127 Licensed Counselor**

An individual with at least a Master's degree in counseling, or a related discipline, who is licensed by the appropriate Board of Registration and who provides counseling services.

**128 Certified Vocational Rehabilitation Counselor**

An individual who is certified by the Committee on Accreditation of Rehabilitation Facilities and who provides vocational rehabilitation counseling.

**129 Certified Alcoholism Counselor, Certified Drug Abuse Counselor, Certified Alcoholism/Drug Abuse Counselor**

An individual who is registered as either an Alcoholism Counselor, a Drug Abuse Counselor or both by the Massachusetts Board of Substance Abuse Counselor Certification and who provides counseling services for substance abusers.

**130 Counselor**

An individual who provides therapeutic or instructive counseling to program clients/service recipients.

**131 Case Worker/Manager - Master's**

An individual possessing at least a Master's degree in counseling, or a closely related discipline, who provides casework/case management services including service eligibility determination, service plan development, service coordination, resource development, advocacy, etc.

**132 Case Worker/Manager**

An individual who provides casework/case management services, including service eligibility determination, service plan development, service coordination, resource development, advocacy, etc.

**133 Direct Care/Program Staff Supervisor**

A staff member whose primary responsibility is the supervision of nonprofessional or paraprofessional direct care/program staff in the performance of their programmatic functions or whose duties involve significant responsibility for program operations or logistics. A supervisor in this component may also perform direct client care.

**134 Direct Care/Program Staff III**

Staff, other than those defined above, requiring a doctoral or Master's degree, specific credentials or licensure, significant experience, or specialized skills, who are responsible for the general daily care of program clients/service recipients or for primary program service delivery. This category may also be used to reflect a shift differential or bilinguality (including American Sign Language) or specialized staff requirements necessary to serve the developmental needs of the client(s) for staff otherwise categorized as Direct Care/Program Staff II.

**135 Direct Care/Program Staff II**



Staff, other than those defined above, requiring a Bachelor's degree, experience or specific skills, which are responsible for the general daily care of program clients/service recipients or for primary program service delivery. This category may also be used to reflect a shift differential or bilinguality (including American Sign Language) or specialized staff requirements based on the developmental needs of the client(s) for staff otherwise categorized as Direct Care/Program Staff I.

**136 Direct Care/Program Staff I**

Staff, other than those defined above, who are responsible for the general daily care of program clients/service recipients or for primary program service delivery. This includes relief employees on payroll.

**137 Program Secretarial, Clerical Staff**

Program secretarial and clerical staff required carrying on direct program clerical activities such as program or client record keeping. Accounting/Billing Staff. Staff assigned not assigned to a program but to duties related to functions of administration and overall direction of the agency are included as part of the Agency and Program Administration & Support component (Component 410).

**138 Program Support, Housekeeping, Maintenance, Janitorial, Groundskeeper, Driver, Cook**

Program housekeeping, maintenance and janitorial staff, ground keepers, drivers or cooks and staff who carry out direct program activities for client health and safety. Staff assigned to administrative facilities and functions is included in the Agency and Program Administration & Support component (Component 410).

**139 Direct Care Overtime Expense**

Overtime payroll expense paid to employees pursuant to the U.S. Fair Labor Standards Act of 1938 and the Commonwealth's Minimum Fair Wage Law of MGL Chapter 151.

**140 Shift Differential Salary Expense**

Salary expense incurred for providing on call services and working late night and early morning shifts.

**141 Relief Staff Expense**

Payments to an individual to provide direct care services to relieve regular employees of their direct care duties on a temporary basis. Individuals providing temporary direct care services may not be an employee of the contractor employed to provide the same type of employment services as the relief staff services. See Title 202 for relief staff services furnished on a contracted basis.

**150 Payroll Taxes**

Employer's share of FICA, MUICA, Worker's Compensation Insurance, FUTA (in the case of For-Profit Providers) and other payroll taxes paid by the employer on the direct care/program staff listed in category 1 on the budget.

**151 Fringe Benefits**

Life, health and medical insurance, pension and annuity plan contributions, day care, tuition benefits and all other non-salary/wage benefits received by the direct care/program staff listed in category 1 on the budget as compensation for their personal services.

## **CATEGORY 2: OTHER DIRECT CARE/PROGRAM RESOURCES (Components 201 - 216)**

Category 2 includes resources, other than direct care staff/program staff, required to carry out direct client care or support the delivery of other primary program services.

### **201 Direct Care Program Consultants**

Individuals possessing specialized experience or expertise in matters of individual service plan design, program design, program management or operation and who are engaged to provide technical assistance on matters of appropriate client care, program design, etc.

### **202 Temporary Help**

Individuals, in some cases, possessing specialized skills or expertise in client care and treatment, engaged on an "as needed", "on call", "standby" or "specialist" basis, to provide client care or treatment. This component includes contracted relief staff services furnished by individuals or organizations.

### **203 Provider Reimbursement/Stipends**

Per diem reimbursement to independent individual care givers (not provider agency employees), such as family day care providers, specialized home care providers or foster families, to compensate them for their personal services and/or to defray all or a portion of the costs associated with client care in their homes.

### **204 Staff Training**

Formal instruction to meet professional continuing education requirements, to satisfy program licensure requirements or to enable direct care staff to acquire and maintain acceptable levels of knowledge, skill and proficiency for the routine performance of their assigned functions. (Note that the staff time devoted to training should be included in the calculation of required direct care staff FTEs. Staff tuition/educational benefits paid, as a condition of employment should be included in "Fringe Benefits" Component 151.)

### **205 Staff Mileage/Travel**

Direct care staff travel within the normal scope of the staff members' assigned duties. This category includes use of a staff member's own vehicle, as well as public transportation.

### **206 Subcontracted Direct Care**

Client care or other program services which are a primary and integral part of the total program but which are furnished to the program, under contract, by a separate program of another provider.

### **207 Meals**

Food, cooking materials, and other resources (other than staff compensation) required for the planning, preparation and serving of meals and snacks to clients and, if programmatically necessary, to staff.

**208 Client Transportation**

The resources (other than staff compensation) associated with transportation of clients to, from or among program sites as a routine part of program participation. This component shall include Provider owned vehicles (depreciation and finance charges) or leased vehicles, all associated operating, maintenance, insurance and non-owned auto insurance costs, contracted transportation, etc.

**209 Incidental Health/Medical Care**

The resources (other than staff compensation) associated with providing health/medical care on an as needed or emergency basis (including ambulance services) to clients of a program, which is not primarily intended to address the on-going medical needs of program participants.

**210 Medicine/Pharmacy**

The resources (other than staff compensation) associated with on-site inventory and administration of medically necessary prescription pharmaceuticals, patent medicines and medical supplies.

**211 Client Personal Allowances**

Cash paid to program clients as an incentive to program participation, as part of instruction in money management, to give clients a measure of economic independence, to acquire personal items, or other program purpose. This category includes "indirect" client wages (i.e. "wages" which are not related to the economic value of the client's work product/productivity).

**212 Provision of Material Goods, Services and Benefits**

Resources, other than those defined above, associated with provision of material goods or services - such as prosthetic and adaptive devices, nutrition or day care vouchers - to eligible program clients/recipients.

**213 Data Processing**

Resources (other than staff compensation) associated with the collection, analysis and reporting of data as a program and agency administrative support function, including owned (depreciation and finance charges only) or leased computer hardware and software. These resources should be included in the agency and program administrative support component 410.

**214 Commercial Income Resources**

Resources, other than those defined above, such as consumer wages, benefits and taxes, raw materials, production equipment and consumables, freight and transportation, and marketing associated with the use of client labor in the production or assembly of a product or service as a part of the client's program of vocational training/rehabilitation or sheltered employment.

**215 Program Supplies, Materials and Expendable Items of Equipment and Furnishings**

Program residential, educational, vocational and recreational supplies and materials and expendable items of equipment and furnishings that are

not required to be capitalized and are routinely needed for ongoing direct client care or program service delivery.

## **216 Program Support**

This component is for direct administrative program support that is associated with a single program(s) and **NOT** allocated across programs as an indirect cost or identified in component title 401 as other professional fees, office equipment depreciation, professional insurance, and working capital interest or in title 390 as leased office equipment and office furnishing used in a program. This component **does not include personnel**; all program personnel must be included in components 101 - 138. Program support is for costs separately identified in a POS program contract budget of Attachment 3 on the line titled Program Support. These costs are intended to meet the specialized needs of the program, which may include maintenance, and accreditation fees. This component title may not include resources defined as Non-Reimbursable Costs by regulation 808 CMR 1.05 (Effective 2\1\97 808 CMR 1.05), e.g., certain consultant compensation, current expensing of capital budgets, fund-raising etc.

## **CATEGORY 3: OCCUPANCY**

### **301 Program Facilities**

Owned or leased program facilities and grounds (including rent or mortgage interest and building depreciation). This component may not include the costs of principal or amortization, which are non-reimbursable costs under 808 CMR 1.00.

### **390 Facilities Operation, Maintenance, Equipment and Furnishing**

This category includes all resources associated with occupancy; furnishing and maintenance of program facilities, including all utilities (other than telephone), contracted housekeeping, laundry, contracted grounds keeping, routine repair and maintenance, leased office equipment and office furnishings and equipment and routine replacement (depreciation and finance charges only) of capitalized program furnishings and equipment, property and general liability insurance, real estate taxes or payments in lieu of taxes, and all other such resources/expenses. This component does not include the cost of employees on the payroll (see 138 - Program Support Housekeeping, Maintenance, Groundskeeper, Janitorial, Driver, and Cook).

## **CATEGORY 4: ADMINISTRATIVE SUPPORT**

### **410 Agency and Program Administration and Support**

This component is for resources related to administration and support activities that are both directly related to a program (direct costs) and those that are related to the overall direction of the agency. Cost associated with the overall direction of the agency may cross all agency programs and are not directly associated with any one program or a combination of programs but provide indirect benefit to those programs (indirect administration).

Costs providing indirect benefit to programs include administrative costs, management and general costs and all resources reasonably necessary for the policy making, management, and administration related to the overall direction of the organization that are separately disclosed in the

Statement of Functional Expenses Administration (MNGT. & GEN) column. Indirect administrative costs are also allocated to a program or programs as Admin (M&G) Reporting Center cost on 52E of the Admin (m&g) column of Organization Supplemental Information Schedule A to line 52E of the Program Supplemental Information Schedule B. These indirect Agency Administration costs indirectly benefiting a POS program are included in Attachment 3 of the POS contract budget on the line titled Agency Admin Support Allocation.

In addition, this title includes administrative costs directly benefiting a program or programs that are charged to that program or programs as direct costs (ex. program other professional fees, program professional insurance, and program office equipment depreciation and working capital interest). Administrative costs that directly benefit programs are included in Attachment 3 of the POS contract budget on the line titled Other Direct Administrative Costs.

Leased office equipment and office furnishings that are used in a program are disclosed in title 390 Facilities Operation, Maintenance, Equipment and Furnishing and included in Attachment 3 of the POS contract budget on the line titled Other Direct Administrative Costs.

All other administrative costs that directly benefit a program and meet the specialized needs of the program are contained in title 216 Program Support. Title 216 Program Support costs are included in Attachment 3 of the POS contract budget on the line titled Program Support.

Administration and support costs include but are not limited to administrative, clerical and support personnel (use title 137 if clerical and support personnel are assigned to a program), office supplies and materials, leasing or routine replacement (depreciation and financing interest only) of office equipment, telephone, costs related to occupancy of administrative premises, advertising and recruitment, postage, printing and reproduction, administrative and support staff training and travel, officer/director/trustee compensation, parent organization costs, legal, auditing, management consultants and other professional fees, working capital interest, directors and officers insurance, and all other similar or related resources/expenses. The reimbursable price may not include resources defined as Non-Reimbursable Costs by regulation 808 CMR 1.05 (Effective 2\1\97 808 CMR 1.05), e.g., fund-raising or discriminatory benefits. See component title 216 Program Support for related activity.

### III. INDEX

#### Alphabetical Listing of Expenses and Corresponding Components

<b>Expense</b>	<b>Component</b>
Accounting & Audit Fees (410)	Agency and Program Administration
Accreditation Fees	Program Support (216)
Advertising - Direct Care (410)	Agency and Program Administration
Ambulance	Incidental Health (209)
Amortization Costs	Non - Reimbursable Cost
Annuity Contribution for Direct Care Staff	Fringe Benefits (151)
Annuity Contribution for Admin Staff (410)	Agency and Program Administration
Assistant Program Director	Asst. Program Director (103)
Audiologist	Speech/Language (113).
Bad Debt	Non-Reimbursable Cost
Case Worker/Manager - Master's	Case Worker/Manager - Mast (131)
Case Worker/Manager	Case Worker/Manager (132)
Certified Alcoholism/Substance Abuse Counselor	Certified Alcoholism/ Substance Abuse Counselor (129)
Certified Vocational Rehab Counselor	Certified Vocational Rehab. Counselor (128)
Client Personal Allowance	Client Personal Allowance (211)
Client Incentive/ Reward Fund	Client Personal Allowances (211)
Client Wages - Direct	Comm Income Resources (214)
Contracted Relief	Direct Care/Specialists (202)
Cook	Program Support Staff (138)
Counselor	Counselor (130)
Counselor Licensed	Licensed Counselor (127)
Data Processing - Direct Program	Agency and Program Administration 410)
Data Processing - Administration	Agency and Program Administration (410)
Day Care Assistant Teacher/Aide	Day Care Assistant Teacher/Aide (120)
Day Care Director	Day Care Director (117)
Day Care Teacher	Day Care Teacher (119)
Dentist	Physician (105)
Depreciation Office Eqp./Furn. (410)	Agency and Program Administration
Depreciation Direct Care Program Eqp./Furn.	Facilities Operation (390)
Depreciation Motor Vehicles Direct Care Program	Client Transportation (208)
Depreciation Motor Vehicles - Admin (410)	Agency and Program Administration
Depreciation Building	Facilities Operation (390)



Depreciation Building - Agency Admin  
(410)  
Dietitian  
Directors & Officers Insurance  
(410)

Agency and Program Administration  
Dietitian (114)  
Agency and Program Administration

<b>Expense</b>	<b>Component</b>
Driver	Program Support Staff (138)
FICA (Direct Care)	Payroll Taxes (150)
FICA - Agency Admin	Agency and Program Administration 410)
Finance Charges Eqp./ Furn. Admin (410)	Agency and Program Administration
Finance Charges Motor Vehicles – Admin	Agency and Program Administration (410)
Finance Charges Working Capital (410)	Agency and Program Administration
Fines	Non-Reimbursable Cost
Food	Meals (207)
Fund-raising	Non-Reimbursable Cost
Equipment Furnishings <Capitalization Threshold Equip.(215)	Program Supplies/Expendable
Equipment Furnishings >Capitalization Threshold Depreciation	Separate Capital Budget or
Janitorial - Direct Program Staff	Program Support Staff (138)
Janitorial - Contracted	Facilities Operation (390)
Legal Fees - Client Related	Program Support (216)
Legal Fees (410)	Agency and Program Administration
License Fees	Facilities Operation (390)
Licensed Practical Nurse	Licensed Practical Nurse (109)
Life Insurance (Direct Care Staff)	Fringe Benefits (151)
Maintenance Personnel - Payroll - Program	Program Support Staff (138)
Medical Insurance (Direct Care Staff)	Fringe Benefits (151)
Medicine	Medicine/Pharmacy (210)
Nutritionist	Dietitian (114)
Overtime – Direct Care	Direct Care Overtime Expense (139)
Overtime – Admin.	Agency and Program Administration (410)
Payroll Processing	Agency and Program Administration (410)
Penalties	Non-Reimbursable Cost
Pension (Direct Care)	Fringe Benefits (151)
Principal on Debt	Non-Reimbursable
Property Insurance	Facilities Operation (390)
Professional Insurance - (410)	Agency and Program Administration
Relief – on Payroll and Contracted	Relief Staff Exp./Temporary Help (141)(202)
Security Deposit	Non-Reimbursable Cost
Sleep, 2 <sup>nd</sup> and 3 <sup>rd</sup> Shift Differential Payments (140)	Shift Differential Salary Expense
Temporary Help - Direct Care	Temporary Help (202)
Third-Party Billing Data Processing Equip. or Services	Agency and Program Admin (410)
Tuition Benefits - Direct Care Staff	Fringe Benefits (151)

Vehicle Insurance - Program  
Vehicle Insurance - Agency Administration  
(410)  
Unemployment Ins. (Direct Care)  
Workers Compensation (Direct Care)

Client Transportation (208)  
Agency and Program Administration  
Payroll Taxes (150)  
Payroll Taxes (150)